FRENCH INDO-CHINA

general disorder. The lack of system in provincial expenditures per-

mitted a multitude of sharp practices and chaotic projects. For example,

road-building in one province was undertaken without relation to the

adjacent territory. Under Sarraut there was a simultaneous trend

towards pruning local autonomy from beneath by the federal govern-

ment, and controlling the independent services from above. In Ms

reforming enthusiasm Sarraut lost sight of the value of provincial

autonomy, as a training school in administrative methods, and as a

means of showing to the natives to what use their taxes were being put.

The General Services, in their overweening superiority, had refused

to budget their expenses. The Public Works Service was notably

arrogant in refusing to adapt its grandiose schemes to the colony's

needs. They worked with the maximum of fuss and with the minimum

of accomplishment. Being unable to pay for qualified technicians, all

the services suffered from a plethora of poor functionaries. In 1807

there had been 2,860 of these functionaries: in 1911, 5,683, to whom

were paid 27,771,000 francs, without counting the innumerable supple-

ments for travel and sickness. The French personnel cost the budget

25 per cent of all its revenues. Sarraut's economies included advancing

the retiring age, and a general elimination of the dead wood. Reducing

the adininistrative unit was a step towards decreasing the white prole-

tariat. Natives who were clamouring for government jobs could easily

and more cheaply ill clerical positions. It was both pointless and

wssfcftil for a Frendhmaii to travel thousands of kilometres simply to

sel at tie Saigon post office or to man the twenty-three light-

houses of the colony "

Direct tares form the revenue of the local budgets, and they; hare

the advantage of being" the only taxes which the AnBamites pay w Mwtti $_{\it t}$ too repugnance. Great was the joy of the people, and mcldenta%

the increase in revenue, when the markets and ferry licenses 'were $\,$

from the Farms and changed 'into direct taxation (1910).

BipMable assessment of direct taxes depends on two factors which.

have been lacking—a laad survey and a native &at 'doff* & sdentific foundatioix, any tax .assessment is bound ft> fa* Tfa\$ offered a cerfafa clue, but it was hopelessly

inaocuntte* A, revision was attempted tmstictihe French were unable to' afford it, and it was to to perpetuate fipatidb, The i^andaribs offered BD< greater

of That: they always collect more than the mm Iatt» With the rapidly lacreasiag